



WOTC Employer Participation Guide

To receive certification that a new employee qualifies the employer for WOTC, the employer must:

1. Complete page one of [IRS Form 8850 \(pdf\)](#) by the day the job offer is made.
2. Complete page 2 of IRS [IRS Form 8850 \(pdf\)](#) after the individual is hired.
3. Complete either the one page [ETA Form 9061 \(pdf\)](#) or Form 9062 as appropriate. For example:
 - If the new employee has already been conditionally certified as belonging to a WOTC target group by a state workforce agency (SWA) or participating agency, complete the bottom part of ETA Form 9062, sign and date it, **or**
 - If the new employee has not been conditionally certified, the employer and the new employee must complete, sign and date ETA Form 9061.
4. Mail the completed and signed IRS and ETA forms to the employer's state workforce agency within 28 days after the employee's employment-start date for all individuals who begin work for an employer on or after January 1, 2007. (To find the address of the SWA in your state consult the Directory of State Coordinators below).

All required WOTC forms are [available in English and Spanish](#).

You will find all forms and guidelines at:

<http://www.doleta.gov/business/incentives/opptax/employer.cfm>